

**Illinois Department of Revenue  
Regulations**

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| <b>Title 86 Part 150 Section 150.720 Issuance of Title or Registration Where<br/>Retailer Fails or Refuses to Remit Tax<br/>Collected by Retailer from User</b> |
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**TITLE 86: REVENUE**

**PART 150  
USE TAX**

**Section 150.720 Issuance of Title or Registration Where Retailer Fails or Refuses to Remit Tax Collected by Retailer from User**

No retailer's failure or refusal to remit tax hereunder shall preclude a user, who has paid the proper tax to the retailer, from obtaining his certificate or registration upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer.

(Source: Amended and effective December 5, 1974)